Article 6B.

Statewide Accounts Receivable Program.

§ 147-86.20. Definitions.

The following definitions apply in this Article:

- (1) Account receivable. An asset of the State reflecting a debt that is owed to the State and has not been received by the State agency servicing the debt. The term includes claims, damages, fees, fines, forfeitures, loans, overpayments, taxes, and tuition as well as penalties, interest, and other costs authorized by law. The term does not include court costs or fees assessed in actions before the General Court of Justice or counsel fees and other expenses of representing indigents under Article 36 of Chapter 7A of the General Statutes.
- (2) Debtor. A person who owes an account receivable.
- (2a) Electronic payment. Payment by charge card, credit card, debit card, or by electronic funds transfer as defined in this subsection.
- (3) Past Due. An account receivable is past due if the State has not received payment of it by the payment due date.
- (4) Person. An individual, a fiduciary, a firm, a partnership, an association, a corporation, a unit of government, or another group acting as a unit.
- (5) State Agency. Defined in G.S. 147-64.4(4). The term does not include, however, a community college, a local school administrative unit, an area mental health, developmental disabilities, and substance abuse authority, or the General Court of Justice.
- Write-off. To remove an account receivable from a State agency's accounts receivable records. (1993, c. 512, s. 1; 1999-434, s. 1; 2010-31, s. 31.8(a).)

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